

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA, AND)
CHRISTOPHER OSTELLA, REVENUE OFFICER)
OF THE INTERNAL REVENUE SERVICE,)
Plaintiffs,)
v.) C.A. NO.
DAVID MCCALL,)
Defendant.)

COMPLAINT TO ENFORCE
INTERNAL REVENUE SUMMONS

For their Complaint, the United States of America and Christopher Ostella, Revenue Officer of the Internal Revenue Service, by their attorneys, allege as follows:

I.

This is a proceeding brought under authority of I.R.C. § 7604(a), (26 U.S.C. § 7604 (a)), to enforce judicially an Internal Revenue Summons issued pursuant to Section 7602 to enable Plaintiffs to prepare federal income tax returns (Forms 1040) for the Defendant, David McCall, for the tax years 2006, 2007, 2008 and 2009.

II.

Plaintiff Revenue Officer is authorized to issue Internal Revenue Summons pursuant to Section 7602.

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III.

The address of the Defendant, David McCall, hereinafter ("Defendant") is 1410 Wrightstown Rd., Newtown, Pennsylvania 18940-2918, such address being within the jurisdiction of this Court.

IV.

Plaintiff Revenue Officer is presently conducting an investigation with respect to the determination of the outstanding income tax liabilities (Forms 1040) for the calendar year(s) ended December 31, 2006, December 31, 2007, December 31, 2008 and December 31, 2009 of the Defendant.

V.

On July 1, 2011, a copy of a Summons was served upon the Defendant, by Plaintiff Revenue Officer, by leaving an attested copy of the Summons at his last and usual place of abode. The Summons directed the Defendant to appear on the 27th day of July, 2011 at 11:30 A.M. at the office of the Internal Revenue Service, 200 Lakeside Drive, Suite 220, Horsham, Pennsylvania, to testify and produce certain documents and records necessary to prepare federal income tax returns (Forms 1040) for the tax years 2006, 2007, 2008 and 2009 as is more fully set forth in the Summons.

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A copy of the Summons served upon the Defendant is attached hereto and incorporated herein as Exhibit 1.

VI.

The Defendant did not appear on July 27, 2011. The Declaration of Plaintiff Revenue Officer reciting the failure to comply with the Summons is attached hereto and incorporated as Exhibit 2.

VII.

It was and continues to be essential to the determination of the outstanding income tax liabilities (Forms 1040) for the calendar year(s) ended December 31, 2006, December 31, 2007, December 31, 2008 and December 31, 2009 of the Defendant, that he be required to testify and produce those records and documents demanded by the Summons, which are not in the possession of the Plaintiffs.

VIII.

As indicated above, the investigation is being conducted for a legitimate purpose and the information sought may be relevant to that purpose. The Plaintiffs have complied with the administrative procedures required by the Internal Revenue Code of 1986, as amended.

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WHEREFORE, Plaintiffs respectfully pray:

1. That this Court enter an Order directing the Defendant to show cause why she should not comply with and obey the aforementioned Summons in each and every requirement thereof.
2. That the Court enter an order directing the Defendant to obey the aforementioned Summons in each and every requirement thereof and to order that she testify, produce the books, records and other information as called for by the summons before Plaintiff Revenue Officer or any other properly designated officer of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court render such other and further relief as is just and proper.

Respectfully submitted:

ZANE DAVID MEMEGER
United States Attorney

Mary Catherine Foye for
MARGARET L. HUTCHINSON
Assistant United States Attorney
Chief, Civil Division

John T. Crutchlow
John T. Crutchlow
Assistant United States Attorney

Dated: October 3, 2011